



Attention:

Do not download, print, and file Copy A with the IRS.

Copy A appears in red, similar to the official IRS form, but is for informational purposes only. A penalty of \$50 per information return may be imposed for filing copies of forms that cannot be scanned.

You may order these forms online at *Forms and Publications* By U.S. Mail (<http://www.irs.gov/formspubs>) or by calling 1-800-TAX FORM (1-800-829-3676).

See IRS Publications 1141, 1167, 1179, and other IRS resources for information about printing these tax forms.

7272

☐ VOID☐ CORRECTED

TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code		1 Coverdell ESA contributions	OMB No. 1545-1815 2006 Form 5498-ESA
		\$	
		2 Rollover contributions	
TRUSTEE'S/ISSUER'S federal identification no.		BENEFICIARY'S social security number	
BENEFICIARY'S name			
Street address (including apt. no.)			
City, state, and ZIP code			
Account number (see instructions)			

**Coverdell ESA
Contribution
Information**

**Copy A
For
Internal Revenue
Service Center**
File with Form 1096.
For Privacy Act
and Paperwork
Reduction Act
Notice, see the
**2006 General
Instructions for
Forms 1099, 1098,
5498, and W-2G.**

Form **5498-ESA**

Cat. No. 34011J

Department of the Treasury - Internal Revenue Service

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☐ CORRECTED (if checked)

TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code		1 Coverdell ESA contributions	OMB No. 1545-1815	Coverdell ESA Contribution Information
		\$	2006	
		2 Rollover contributions		
		\$	Form 5498-ESA	
TRUSTEE'S/ISSUER'S federal identification no.	BENEFICIARY'S social security number			Copy B For Beneficiary The information in boxes 1 and 2 is being furnished to the Internal Revenue Service.
BENEFICIARY'S name				
Street address (including apt. no.)				
City, state, and ZIP code				
Account number (see instructions)				
Form 5498-ESA		(keep for your records)		Department of the Treasury - Internal Revenue Service

Instructions for Beneficiary

The information on Form 5498-ESA is furnished to you by the trustee or issuer of your Coverdell education savings account (ESA) by April 30, 2007. Form 5498-ESA reports contributions and rollover contributions made for you for 2006. For more information about Coverdell ESAs, see Pub. 970, Tax Benefits for Education.

Account number. May show an account or other unique number the trustee/issuer assigned to distinguish your account.

Box 1. Shows Coverdell ESA contributions made in 2006 and through April 16, 2007, on your behalf. Do not deduct these amounts on your income tax return.

If the total contributions made to all your Coverdell ESAs for 2006 exceeded \$2,000, you must withdraw the excess, plus earnings, by May 31, or you may owe a penalty. You must keep track of your Coverdell ESA basis (contributions and distributions).

Box 2. Shows any rollover, including a direct rollover, you made in 2006. Generally, any amount rolled over from one Coverdell ESA to another Coverdell ESA for the benefit of the named beneficiary or a member of the beneficiary's family who is under age 30 (except for a beneficiary with special needs) is not taxable.

☐ VOID ☐ CORRECTED

TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code	1 Coverdell ESA contributions	OMB No. 1545-1815 2006 Form 5498-ESA
	\$	
	2 Rollover contributions	
	\$	

**Coverdell ESA
Contribution
Information**

TRUSTEE'S/ISSUER'S federal identification no.	BENEFICIARY'S social security number			Copy C For Trustee For Privacy Act and Paperwork Reduction Act Notice, see the 2006 General Instructions for Forms 1099, 1098, 5498, and W-2G.
BENEFICIARY'S name				
Street address (including apt. no.)				
City, state, and ZIP code				
Account number (see instructions)				

Form **5498-ESA**

Department of the Treasury - Internal Revenue Service

Instructions for Trustees or Issuers

General and specific form instructions are provided as separate products. The products you should use to complete Form 5498-ESA are the 2006 General Instructions for Forms 1099, 1098, 5498, and W-2G and the 2006 Instructions for Form 5498-ESA. To order these instructions and additional forms, call 1-800-TAX-FORM (1-800-829-3676).

Caution: *Because paper forms are scanned during processing, you cannot file Form 1096, 1098, 1099, or 5498 that you download and print from the IRS website.*

Due dates. Furnish Copy B of this form to the beneficiary (participant) by April 30, 2007.

File Copy A of this form with the IRS by May 31, 2007. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for Filing Forms 1098, 1099, 5498, and W-2G Electronically or Magnetically. IRS does not provide a fill-in form option.



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